

***North Dakota***

# **Sales and Use Tax Statistical Report**

---

**2000**

**Sales Occurring  
in Calendar Year 2000  
and  
Tax Collections Received  
in Calendar Year 2000**

**OFFICE OF STATE TAX COMMISSIONER  
Rick Clayburgh, Tax Commissioner**

This report can be accessed at:  
[www.ndtaxdepartment.com](http://www.ndtaxdepartment.com)

# OFFICE OF STATE TAX COMMISSIONER

## TABLE OF CONTENTS

INTRODUCTION .....	1, 2
--------------------	------

SUMMARY OF CHANGES IN SALES AND USE TAX RATES AND TAX BASES .....	3 -5
---	------

### STATISTICS BY COUNTY

<u>Table 1</u> Taxable Sales and Taxable Purchases by County, Calendar Year 2000 .....	7
---	---

<u>Table 2</u> Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, by County, Calendar Years 1999 and 2000 .....	8
--	---

<u>Table 3</u> Sales and Use Tax Collections by County, Calendar Year 2000 .....	9
--	---

### STATISTICS BY CITY

<u>Table 4</u> Taxable Sales and Taxable Purchases, 200 Largest Cities, Calendar Year 2000 .....	10-13
---	-------

<u>Table 5</u> Comparison of Taxable Sales and Comparison of Taxable Sales and Taxable Purchases, 200 Largest Cities, Calendar Years 1999 and 2000 .....	14-17
--	-------

<u>Table 6</u> Sales and Use Tax Collections, 50 Largest Cities, Calendar Year 2000 .....	18
--	----

### STATISTICS BY INDUSTRY

<u>Table 7</u> Comparison of Taxable Sales and Purchases by Industry, Calendar Years 1999 and 2000 .....	19
---	----

# INTRODUCTION

## REPORTING PERIOD

This report contains statistics of taxable sales and taxable purchases made during calendar year 2000 and sales and use tax collections received during calendar year 2000.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in calendar year 2000. A portion of the 2000 collections was paid with monthly returns on taxable sales and taxable purchases made in the months of November 1999 through November 2000. Additionally, a portion of the collections was paid with quarterly returns for taxable sales and taxable purchases made in the fourth quarter of 1999 through the third quarter of 2000.

## COMPARISONS

Taxable sales and taxable sales plus purchases reported for the current year are compared with those reported for the prior year by county on Table 2 and by city on Table 5. (For an explanation of taxable sales, taxable purchases, or tax base, see the Definition of Terms section of this report.)

Due to consolidated and out-of-state returns, some data cannot be attributed to the county or city in which the sale or purchase was made. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current year are compared to the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more likely capture sales activity within a particular industry.

**Cautionary Note.** *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the statistics reported here.*

## DEFINITION OF TERMS

**Taxable Sales:** Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable

sales. For a historical account of major sales tax exemptions, see *Summary of Changes in Sales and Use Tax Rates and Tax Base* on page 3 of this report.

**Taxable Purchases:** Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods by businesses to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

**Motor Vehicle Excise Tax:** The state of North Dakota does **not** impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report **do not** include any data on automobile sales or related tax collections.

**Tax Base:** For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

**Consolidated:** Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over reporting for some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

<b><u>SIC CODES</u></b>	<b><u>BUSINESS ACTIVITY</u></b>
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production and/or distribution
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

**Out-of-State:** Taxable sales, taxable purchases and tax collections from permit holders who do not have a

permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

## **SUMMARY OF CHANGES IN SALES AND USE TAX RATES AND TAX BASE**

The following changes in the sales and use tax rates and tax bases must be taken into account when comparing 2000 statistics with previous years. Changes are shown by effective dates.

**May 1, 1935**: The first general sales tax in North Dakota was enacted at a rate of 2%. The base generally consisted of all sales to consumers of personal property; sales or service of gas, steam, electricity, water and communication; sales of tickets to places of amusement; and subscription sales of magazines.

**March 14, 1939**: A 2% general use tax was enacted. The base was limited to tangible personal property.

**July 1, 1963**: The Legislature increased the sales and use tax rate from 2% to 2.25% and broadened the base to include services rendered in the repair, alteration, restoration and cleaning of tangible personal property; hotel, motel and tourist court accommodations; amusements involving participation; and leasing of renting of tangible personal property. Also a 3% excise tax was placed on the wholesale price to retail liquor dealers on non-alcoholic commodities suitable for use in mixed drinks. This excise tax was terminated in June 30, 1967.

**July 1, 1965**: In 1965, the sales tax law was referred to a vote of the people and disapproved. Consequently, from July 1, 1965, to April 1, 1965, use tax was collected in place of the disapproved sales tax. The tax base was substantially the same as the sales tax base prior to July 1, 1963, except communication services (telephone and telegraph) were not subject to the use tax.

**April 1, 1967**: New sales and use tax laws were enacted imposing a 3% tax on the same sales transactions that were taxable from July 1, 1963, to July 1, 1965, except services rendered in the repair, alteration, restoration and cleaning of tangible personal property were not included in the new base. In addition, the legislature enacted a separate 3% motor vehicle excise tax in lieu of a sales or use tax.

**July 1, 1969**: The tax base was broadened to include tobacco products, alcoholic beverages, oleomargarine, and certain sales through coin-operated vending machines.

**January 1, 1970**: The sales and use tax rate increased from 3% to 4% in accordance with the legislation passed by the 1969 Legislative Session.

**July 1, 1971**: Exemptions from the sales and use tax were made for milk and milk products, meat, fish, and poultry.

**July 1, 1973**: Sales of all food and food products for human consumption off the premises where purchased became exempt. This exemption extended primarily to groceries and did not exempt prepared foods served or sold by restaurants or cafes.

**July 1, 1975:** Additional exemptions again reduced the tax base. Exemptions included sales of artificial devices for handicapped persons, coal, sales to nursing homes and intermediate care facilities, and sales of certain religious books to non-profit religious organizations.

**January 1, 1977:** In the November 1976 General Election, North Dakota voters approved an initiated measure that reduced the sales and use tax rate and the motor vehicle excise tax rate from 4% to 3%, reduced the rate on farm machinery and irrigation equipment from 4% to 2%, and eliminated the tax on electricity.

**July 1, 1977:** Sales to nursing homes were exempted from the sales and use tax.

**July 1, 1979:** The tax base was further reduced by additional exemptions created by the Legislature. Exemptions were added for sales to hospitals and for ostomy devices and supplies. The exemption for devices to aid the handicapped was expanded.

**July 1, 1981:** The tax base was reduced again. The Legislature eliminated the sales and use tax on water, used mobile homes, and magazine and periodical subscriptions. The tax rate on new mobile homes was reduced from 3% to 2%.

**April 1, 1983:** The general sales and use tax rate was increased from 3% to 4%. The rate for farm machinery and irrigation equipment, and new mobile homes was increased from 2% to 3%. The rate for alcoholic beverages was increased from 3% to 5%.

**July 1, 1983:** The requirements for remittance of sales and use tax were changed from a quarterly basis to a monthly basis for businesses with taxable sales greater than \$333,000 in the preceding calendar year. Retailers who file on a monthly basis were granted a limited deduction for administrative expenses incurred in collecting the sales and use tax.

**July 1, 1985:** Exemptions for sales of candy, carbonated beverages and chewing gum were repealed and sales of these items became subject to the 4% sales tax.

**January 1, 1987:** Tax rates were increased during the 1986 Special Legislative Session. The general sales and use tax rate was raised from 4% to 5%. The rate on farm machinery repair parts was lowered from 4% to 3%, and the rate on alcoholic beverages was increased from 5% to 6%. No change was made in the 3% rate for farm machinery, irrigation equipment, and new mobile homes.

**July 1, 1987:** The 1987 Legislature increased the general sales and use tax rate from 5% to 5.5%. The rate on sales of farm machinery, irrigation equipment, farm machinery repair parts and new mobile homes was increased from 3% to 3.5% and the rate on sales of alcoholic beverages was raised from 6% to 6.5%. Exemptions were created regarding flight simulators, annual church bazaars and adjuvants used with farm chemicals.

**May 1, 1989:** The 1989 Legislature increased the general sales tax rate from 5.5% to 6%, the rate on sales of farm equipment, farm machinery repair parts, irrigation equipment and new mobile homes from 3.5% to 4% and the rate on sales of alcoholic beverages from 6.5% to 7%. (See December 6, 1989, below).

**July 1989:** The 1989 Legislature broadened the tax base to include the sale of bingo cards, coffee, tea, cocoa, bottled water sold in containers of less than one gallon, and the sales to state chartered credit unions. The 1989 Legislature also reduced the rate for equipment used in actual manufacturing of products, (from testing to packaging)

from 5.5% to 3%. The manufacturing company, however, must receive approval for the reduced rate or pay the tax and apply for a refund. The tax exemption for sales to residents of Montana and Canada was altered, exempting sales of \$50 or more (Montana) and requiring the submission of requests for refunds (Canada).

**December 6, 1989:** In a Special Election December 5, 1989, the state's voters rejected two of the sales tax rate increases passed by the 1989 Legislature. The rate increases were in effect from May 1, 1989, through December 5, 1989. On December 6, 1989, the rates were decreased as follows:

- The general sales and use tax rate was decreased from 6% to 5%.
- The tax rate on farm machinery, farm machinery repair parts and new mobile homes was decreased from 4% to 3%.

**July 1, 1991:** The 1991 Legislature exempted manufacturing or processing machinery and equipment used by new or expanding manufacturers or agricultural producers from the 3% sales tax rate. An exemption was created for production equipment in new, large lignite-burning power plants and for other tangible personal property used in construction of the power plant.

**January 1, 1993:** The 1991 Legislature enacted a phase-in reduction for natural gas from 5% to 2%. The reduction was as follows: 4% effective January 1, 1993; 3% effective January 1, 1994; and 2% effective January 1, 1995.

**1993 Session:** The exemption for manufacturing machinery and equipment was clarified and expanded to include recycling machinery and equipment. Items purchased by political subdivisions of another state were made taxable if the other state taxes the items.

**July 1994 Special Session:** Qualifications for the manufacturing machinery and equipment exemption were broadened to include any machinery and equipment used primarily in the manufacturing to the final transportation from the site. The exemption was expanded to include research and development equipment. A new exemption was created for materials used to construct an agricultural processing facility.

**1995 Session:** The sale of recapping and retreading services for tires became subject to sales tax. The sunset on the exemption for recycling machinery and equipment was removed.

**1997 Session:** Legislation was enacted enabling the Tax Commissioner to accept a sales tax return filed by electronic means and providing alternative signature methods.

**1999 Session:** The tax rate on used farm machinery and repair parts was reduced from 3% to 1.5% effective May 1, 1999.

***VISIT OUR WEBSITE. Get all the latest news from the Office of State Tax Commissioner by visiting our website: [www.ndtaxdepartment.com](http://www.ndtaxdepartment.com). Press releases and statistical reports are available in our website News Center. Lots of other forms, publications and information can be found on the Tax Department's homepage as well. Be sure to check it out.***

TABLE 1

**Taxable Sales and Taxable Purchases  
By County, Calendar Year 2000**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$12,471,488	\$332,328	\$12,803,816
Barnes	57,798,179	2,458,837	60,257,016
Benson	8,238,232	78,690	8,316,922
Billings	10,405,726	435,981	10,841,707
Bottineau	36,406,607	525,749	36,932,356
Bowman	20,244,434	1,069,753	21,314,187
Burke	6,084,689	44,971	6,129,660
Burleigh	793,166,222	42,435,621	835,601,843
Cass	1,595,971,296	134,896,623	1,730,867,919
Cavalier	25,234,298	142,664	25,376,962
Dickey	21,245,260	697,279	21,942,539
Divide	7,274,964	414,758	7,689,722
Dunn	9,227,284	240,777	9,468,061
Eddy	7,555,684	50,021	7,605,705
Emmons	16,024,673	317,694	16,342,367
Foster	30,750,784	1,455,939	32,206,723
Golden Valley	18,198,543	230,568	18,429,111
Grand Forks	671,452,310	44,011,887	715,464,197
Grant	8,787,199	385,899	9,173,098
Griggs	14,473,662	267,650	14,741,312
Hettinger	7,236,294	155,768	7,392,062
Kidder	11,048,075	300,634	11,348,709
LaMoure	21,644,358	244,569	21,888,927
Logan	8,755,840	29,090	8,784,930
McHenry	15,816,285	1,230,469	17,046,754
McIntosh	18,517,360	125,948	18,643,308
McKenzie	17,832,225	601,819	18,434,044
McLean	31,124,547	5,125,743	36,250,290
Mercer	34,908,996	297,402	35,206,398
Morton	136,327,048	6,174,899	142,501,947
Mountrail	20,922,370	324,651	21,247,021
Nelson	14,503,036	182,177	14,685,213
Oliver	1,962,407	8,028	1,970,435
Pembina	42,727,296	6,311,864	49,039,160
Pierce	29,864,602	832,252	30,696,854
Ramsey	119,110,465	1,395,272	120,505,737
Ransom	42,634,264	214,204	42,848,468
Renville	12,101,036	225,265	12,326,301
Richland	80,431,385	16,801,816	97,233,201
Rolette	24,346,575	162,942	24,509,517
Sargent	16,722,139	9,302,054	26,024,193
Sheridan	2,707,492	246,455	2,953,947
Sioux	343,493	18,976	362,469
Slope	427,490	7,977	435,467
Stark	211,689,883	8,153,003	219,842,886
Steele	5,458,240	295,432	5,753,672
Stutsman	160,277,605	8,624,806	168,902,411
Towner	8,070,909	718,442	8,789,351
Traill	34,640,300	1,242,936	35,883,236
Walsh	68,126,501	1,594,629	69,721,130
Ward	534,764,803	19,890,014	554,654,817
Wells	26,193,005	455,530	26,648,535
Williams	184,959,364	4,612,542	189,571,906
Subtotal In-State	\$5,317,207,222	\$326,401,297	\$5,643,608,519
Consolidated	\$245,554,290	\$97,324,664	\$342,878,954
Out-Of-State	<u>\$734,573,149</u>	<u>\$105,327,050</u>	<u>\$839,900,199</u>
Grand Total In-State and Out-Of-State	\$6,297,334,661	\$529,053,011	\$6,826,387,672



TABLE 2

**Comparison of Taxable Sales & Comparison of Taxable Sales and Purchases  
By County, Calendar Years 1999 and 2000**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE	CALENDAR YEAR	CALENDAR YEAR	PERCENT CHANGE
	1999	2000		1999	2000	
Adams	\$12,106,904	\$12,471,488	3.01%	\$12,577,635	\$12,803,816	1.80%
Barnes	58,760,298	57,798,179	-1.64%	61,221,293	60,257,016	-1.58%
Benson	8,028,768	8,238,232	2.61%	8,197,020	8,316,922	1.46%
Billings	9,696,569	10,405,726	7.31%	10,063,333	10,841,707	7.73%
Bottineau	36,095,516	36,406,607	0.86%	36,643,313	36,932,356	0.79%
Bowman	19,655,311	20,244,434	3.00%	20,670,953	21,314,187	3.11%
Burke	6,358,610	6,084,689	-4.31%	6,420,083	6,129,660	-4.52%
Burleigh	763,157,177	793,166,222	3.93%	807,095,935	835,601,843	3.53%
Cass	1,586,602,332	1,595,971,296	0.59%	1,731,186,567	1,730,867,919	-0.02%
Cavalier	22,099,553	25,234,298	14.18%	22,257,279	25,376,962	14.02%
Dickey	22,584,567	21,245,260	-5.93%	23,371,309	21,942,539	-6.11%
Divide	7,089,229	7,274,964	2.62%	7,152,330	7,689,722	7.51%
Dunn	7,988,832	9,227,284	15.50%	8,186,226	9,468,061	15.66%
Eddy	6,786,571	7,555,684	11.33%	6,843,460	7,605,705	11.14%
Emmons	15,870,362	16,024,673	0.97%	16,158,035	16,342,367	1.14%
Foster	30,561,463	30,750,784	0.62%	32,200,045	32,206,723	0.02%
Golden Valley	15,632,244	18,198,543	16.42%	15,766,425	18,429,111	16.89%
Grand Forks	676,358,004	671,452,310	-0.73%	719,171,163	715,464,197	-0.52%
Grant	8,458,600	8,787,199	3.88%	8,891,074	9,173,098	3.17%
Griggs	13,621,170	14,473,662	6.26%	13,854,438	14,741,312	6.40%
Hettinger	7,008,119	7,236,294	3.26%	7,258,273	7,392,062	1.84%
Kidder	10,913,326	11,048,075	1.23%	11,034,079	11,348,709	2.85%
LaMoure	20,441,722	21,644,358	5.88%	20,647,320	21,888,927	6.01%
Logan	7,268,567	8,755,840	20.46%	7,311,444	8,784,930	20.15%
McHenry	14,518,178	15,816,285	8.94%	15,741,792	17,046,754	8.29%
McIntosh	16,405,695	18,517,360	12.87%	16,482,453	18,643,308	13.11%
McKenzie	16,395,780	17,832,225	8.76%	16,680,079	18,434,044	10.52%
McLean	28,742,938	31,124,547	8.29%	32,214,512	36,250,290	12.53%
Mercer	39,098,965	34,908,996	-10.72%	39,435,634	35,206,398	-10.72%
Morton	134,365,478	136,327,048	1.46%	140,359,698	142,501,947	1.53%
Mountrail	20,188,906	20,922,370	3.63%	20,556,657	21,247,021	3.36%
Nelson	16,392,788	14,503,036	-11.53%	16,512,234	14,685,213	-11.06%
Oliver	1,894,356	1,962,407	3.59%	1,901,006	1,970,435	3.65%
Pembina	42,715,603	42,727,296	0.03%	50,204,890	49,039,160	-2.32%
Pierce	28,171,281	29,864,602	6.01%	28,582,558	30,696,854	7.40%
Ramsey	115,899,496	119,110,465	2.77%	117,377,682	120,505,737	2.66%
Ransom	37,286,699	42,634,264	14.34%	37,544,766	42,848,468	14.13%
Renville	10,735,794	12,101,036	12.72%	11,009,842	12,326,301	11.96%
Richland	79,611,822	80,431,385	1.03%	101,081,255	97,233,201	-3.81%
Rolette	24,430,588	24,346,575	-0.34%	24,663,206	24,509,517	-0.62%
Sargent	14,040,084	16,722,139	19.10%	25,506,508	26,024,193	2.03%
Sheridan	2,734,928	2,707,492	-1.00%	2,913,631	2,953,947	1.38%
Sioux	303,678	343,493	13.11%	306,625	362,469	18.21%
Slope	379,768	427,490	12.57%	397,403	435,467	9.58%
Stark	207,811,919	211,689,883	1.87%	215,514,790	219,842,886	2.01%
Steele	5,011,722	5,458,240	8.91%	5,217,349	5,753,672	10.28%
Stutsman	163,443,093	160,277,605	-1.94%	171,628,725	168,902,411	-1.59%
Towner	8,352,414	8,070,909	-3.37%	8,954,174	8,789,351	-1.84%
Traill	35,618,550	34,640,300	-2.75%	36,549,051	35,883,236	-1.82%
Walsh	65,853,735	68,126,501	3.45%	67,499,782	69,721,130	3.29%
Ward	524,428,575	534,764,803	1.97%	546,979,248	554,654,817	1.40%
Wells	27,928,123	26,193,005	-6.21%	28,633,741	26,648,535	-6.93%
Williams	152,502,862	184,959,364	21.28%	156,249,726	189,571,906	21.33%
Subtotal In-State	\$5,208,407,632	\$5,317,207,222	2.09%	\$5,550,878,049	\$5,643,608,519	1.67%
Consolidated and Out-Of-State	<u>\$909,929,199</u>	<u>\$980,127,439</u>	7.71%	<u>\$1,318,989,952</u>	<u>\$1,182,779,153</u>	-10.33%
Grand Total In- and Out-Of-State	\$6,118,336,831	\$6,297,334,661	2.93%	\$6,869,868,001	\$6,826,387,672	-0.63%

TABLE 3

**Sales and Use Tax Collections  
By County, Calendar Year 2000**

<b>COUNTIES</b>	<b>TOTAL CALENDAR YEAR 2000 COLLECTIONS</b>
Adams	\$573,712.49 *
Barnes	2,785,241.13 *
Benson	383,169.32
Billings	538,242.65 *
Bottineau	1,797,473.53 *
Bowman	954,698.11 *
Burke	305,272.60 *
Burleigh	41,306,633.21 *
Cass	84,415,945.04 *
Cavalier	1,041,813.83 *
Dickey	1,026,427.77 *
Divide	354,848.07 *
Dunn	350,819.52 *
Eddy	331,260.42 *
Emmons	728,587.09 *
Foster	1,399,820.38 *
Golden Valley	525,233.31 *
Grand Forks	35,065,193.97 *
Grant	395,295.81 *
Griggs	607,953.09 *
Hettinger	337,186.07 *
Kidder	576,683.70 *
LaMoure	817,840.43 *
Logan	328,048.35 *
McHenry	709,369.75 *
McIntosh	687,774.82 *
McKenzie	865,073.31 *
McLean	1,577,060.03 *
Mercer	1,729,123.67 *
Morton	6,595,880.58 *
Mountrail	887,691.72 *
Nelson	558,322.99
Oliver	104,115.52
Pembina	2,203,827.47 *
Pierce	1,258,697.74 *
Ramsey	5,530,952.56 *
Ransom	1,540,124.05 *
Renville	490,750.88 *
Richland	4,460,499.36 *
Rolette	1,182,584.67 *
Sargent	1,290,545.62 *
Sheridan	144,783.39 *
Sioux	17,775.38
Slope	25,243.87
Stark	10,569,659.32 *
Steele	274,133.17 *
Stutsman	7,908,435.46 *
Towner	392,644.32 *
Traill	1,501,118.91 *
Walsh	2,841,678.32 *
Ward	26,172,819.25 *
Wells	1,110,642.71 *
Williams	8,957,070.34 *
<b>STATE COLLECTIONS</b>	
Subtotal In-State	\$268,535,799.07
Consolidated	\$14,858,134.74
Out-Of-State	\$46,020,909.24
Total In- and Out-Of-State	\$329,414,843.05
Adjustments and Accounts Receivable	\$5,475,503.45
Grand Total In- and Out-Of-State	\$334,890,346.50
* LOCAL TAXES LEVIED BY CITIES/COUNTIES ARE NOT INCLUDED IN THE ABOVE AMOUNTS	

<b>TABLE 4</b> <b>Taxable Sales and Taxable Purchases</b> <b>200 Largest Cities, Calendar Year 2000</b>				
<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Abercrombie	296	\$2,533,722	\$92	\$2,533,814
Adams	203	665,416	27,006	692,422
Alexander	217	657,890	5,446	663,336
Anamoose	282	1,661,690	16,535	1,678,225
Aneta	284	1,024,657	31,712	1,056,369
Arthur	402	2,206,795	232,949	2,439,744
Ashley	882	6,037,212	12,900	6,050,112
Beach	1,116	15,737,034	211,652	15,948,686
Belfield	866	8,622,339	291,497	8,913,836
Berthold	466	1,681,237	605,956	2,287,193
Beulah	3,152	21,918,264	991,291	22,909,555
Binford	201	923,063	5,856	928,919
Bisbee	167	435,513	1,651	437,164
Bismarck	55,532	789,873,375	41,041,473	830,914,848
Bottineau	2,336	28,086,863	306,574	28,393,437
Bowbells	406	1,355,920	3,512	1,359,432
Bowdon	139	214,189	1,142	215,331
Bowman	1,600	17,663,298	647,726	18,311,024
Buffalo	209	675,268	0	675,268
Burlington	1,096	2,253,825	6,458	2,260,283
Buxton	350	1,057,497	5,411	1,062,908
Cando	1,342	6,591,777	679,094	7,270,871
Carpio	148	345,867	5,004	350,871
Carrington	2,268	30,045,889	1,449,705	31,495,594
Carson	319	1,115,289	8,022	1,123,311
Casselton	1,855	14,955,475	375,853	15,331,328
Cavalier	1,537	23,870,571	5,578,070	29,448,641
Center	678	1,946,482	8,028	1,954,510
Cogswell	165	26,306	325	26,631
Columbus	151	317,541	2,081	319,622
Cooperstown	1,053	12,329,267	256,264	12,585,531
Crosby	1,089	6,374,163	63,609	6,437,772
Crystal	167	319,468	2,303	321,771
Davenport	261	97,353	15,721	113,074
Des Lacs	209	78,740	2,392	81,132
Devils Lake	7,222	115,938,456	1,385,194	117,323,650
Dickinson	16,010	199,282,570	7,684,578	206,967,148
Drake	322	913,887	12,377	926,264
Drayton	913	5,914,091	149,129	6,063,220
Dunseith	739	3,708,509	7,508	3,716,017
Edgeley	637	10,356,474	109,866	10,466,340
Edinburg	252	1,711,018	10,267	1,721,285
Edmore	256	511,997	250	512,247
Elgin	659	5,843,955	64,830	5,908,785
Ellendale	1,559	5,268,865	367,326	5,636,191
Emerado	510	3,584,464	289,905	3,874,369
Enderlin	947	3,041,407	82,081	3,123,488
Esmond	159	315,921	0	315,921
Fairmount	406	1,561,639	129,203	1,690,842
Fargo	90,599	1,406,211,928	124,863,549	1,531,075,477
Fessenden	625	5,123,532	56,631	5,180,163
Finley	515	3,286,598	224,714	3,511,312
Flasher	285	1,081,804	6,756	1,088,560
Fordville	266	578,284	2,584	580,868
Forman	506	2,674,021	32,102	2,706,123

**TABLE 4 (continued)**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2000**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Gackle	228	\$983,718	\$9,501	\$993,219
Galesburg	335	4,228,134	43,624	4,271,758
Garrison	1,318	9,161,908	453,741	9,615,649
Gilby	243	714,860	4,269	719,129
Gladstone	248	130,640	44,183	174,823
Glen Ullin	865	4,547,512	29,073	4,576,585
Glenburn	374	963,863	23,980	987,843
Golden Valley	183	277,514	1,168	278,682
Goodrich	163	338,118	100	338,218
Grafton	4,516	48,917,115	896,698	49,813,813
Grand Forks	49,321	644,818,826	43,483,561	688,302,387
Grandin	181	793,894	13,049	806,943
Granville	286	422,518		422,518
Grenora	202	1,110,833	3,062	1,113,895
Gwinner	717	6,422,186	9,136,156	15,558,342
Halliday	227	863,884	4,723	868,607
Hankinson	1,058	4,811,624	99,175	4,910,799
Hannaford	181	627,700	899	628,599
Harvey	1,989	20,141,519	392,850	20,534,369
Harwood	607	2,912,399	46,625	2,959,024
Hatton	707	2,244,802	4,493	2,249,295
Hazelton	237	2,174,981	43,946	2,218,927
Hazen	2,457	11,404,719	137,051	11,541,770
Hebron	803	2,210,213	197,666	2,407,879
Hettinger	1,307	11,842,397	322,662	12,165,059
Hillsboro	1,563	9,770,264	934,462	10,704,726
Hoople	292	2,646,548	8,710	2,655,258
Hope	303	1,569,467	70,322	1,639,789
Horace	915	1,434,460	47,679	1,482,139
Hunter	326	6,983,250	66,365	7,049,615
Jamestown	15,527	156,267,706	7,438,838	163,706,544
Kenmare	1,081	14,821,017	179,917	15,000,934
Kensal	161	260,543	308	260,851
Killdeer	713	7,871,765	227,525	8,099,290
Kindred	614	8,876,666	649,444	9,526,110
Kulm	422	2,067,682	52,890	2,120,572
LaMoure	944	7,251,716	74,469	7,326,185
Lakota	781	2,217,162	34,214	2,251,376
Langdon	2,101	21,338,025	112,546	21,450,571
Lansford	253	798,295	8,618	806,913
Larimore	1,433	4,604,708	7,707	4,612,415
Leeds	464	2,066,256	1,222	2,067,478
Lehr	114	182,140	36	182,176
Leonard	255	818,959	5,923	824,882
Lidgerwood	738	5,453,160	78,624	5,531,784
Lignite	174	1,048,384	10,713	1,059,097
Lincoln	1,730	931,233	15,621	946,854
Linton	1,321	7,997,513	208,730	8,206,243
Lisbon	2,292	38,626,324	120,515	38,746,839
Litchville	191	817,688	20,934	838,622
Maddock	498	3,669,100	70,311	3,739,411
Mandan	16,718	122,969,161	5,807,359	128,776,520
Manvel	370	1,361,985	21,752	1,383,737
Mapleton	606	792,783	278,946	1,071,729
Marion	146	363,583	0	363,583

**TABLE 4 (continued)**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2000**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Max	278	\$503,884	\$980	\$504,864
Mayville	1,953	15,344,722	25,019	15,369,741
McClusky	415	1,518,994	246,323	1,765,317
McVile	470	1,689,970	10,883	1,700,853
Medina	335	581,524	18,749	600,273
Michigan	345	7,975,100	82,057	8,057,157
Milnor	711	6,008,229	97,527	6,105,756
Minnewaukan	318	226,541	2,543	229,084
Minot	36,567	510,680,973	18,898,249	529,579,222
Minto	657	2,345,195	218,211	2,563,406
Mohall	812	9,170,051	196,296	9,366,347
Mooreton	204	792,731	42,290	835,021
Mott	808	3,581,661	91,902	3,673,563
Munich	268	1,016,479	2,708	1,019,187
Napoleon	857	7,135,366	8,411	7,143,777
Neché	437	1,242,675	70,728	1,313,403
New England	555	2,494,922	48,698	2,543,620
New Leipzig	274	1,396,243	24,141	1,420,384
New Rockford	1,463	6,696,705	49,909	6,746,614
New Salem	938	5,108,938	134,032	5,242,970
New Town	1,367	3,545,358	222,355	3,767,713
Noonan	154	513,765	295,126	808,891
Northwood	959	14,532,423	170,105	14,702,528
Oakes	1,979	14,782,817	300,745	15,083,562
Osnabrook	174	375,521	19,241	394,762
Page	225	1,743,917	11,238	1,755,155
Park River	1,535	9,931,561	335,118	10,266,679
Parshall	981	1,859,389	1,226	1,860,615
Pembina	642	4,710,309	292,856	5,003,165
Petersburg	195	275,692	4,767	280,459
Pick City	166	801,689	0	801,689
Plaza	167	718,234	2,498	720,732
Portal	131	685,213	1,594	686,807
Portland	604	1,138,432	225,666	1,364,098
Powers Lake	309	2,512,214	23,371	2,535,585
Ray	534	2,514,498	114,878	2,629,376
Reeder	181	615,153	9,543	624,696
Regent	211	1,154,566	15,168	1,169,734
Reynolds	350	948,543	180	948,723
Rhame	189	747,557	3,223	750,780
Richardton	619	2,078,073	54,333	2,132,406
Riverdale	273	676,322	415	676,737
Rock Lake	194	590,932	15,719	606,651
Rolette	538	3,028,862	42,269	3,071,131
Rolla	1,417	16,204,292	107,372	16,311,664
Rugby	2,939	29,365,777	832,252	30,198,029
Rutland	220	685,978	24,213	710,191
Sawyer	377	1,510,281	15,614	1,525,895
Scranton	304	1,765,643	418,804	2,184,447
Selfridge	223	225,521	0	225,521
Sherwood	255	1,640,593	514	1,641,107
Sheyenne	318	915,921	112	916,033
South Heart	307	1,091,739	45,825	1,137,564
St. John	358	1,017,923	379	1,018,302
St. Thomas	447	684,919	153	685,072

**TABLE 4 (continued)**

**Taxable Sales and Taxable Purchases  
200 Largest Cities, Calendar Year 2000**

<b>CITIES</b>	<b>POPULATION</b>	<b>TAXABLE SALES</b>	<b>TAXABLE PURCHASES</b>	<b>TAXABLE SALES AND PURCHASES</b>
Stanley	1,279	\$13,182,108	\$97,673	\$13,279,781
Stanton	345	495,759	1,938	497,697
Starkweather	157	112,515	0	112,515
Steele	761	8,097,048	212,504	8,309,552
Strasburg	549	3,072,762	18,089	3,090,851
Surrey	917	687,154	139,247	826,401
Sykeston	153	321,075	510	321,585
Tappen	210	1,485,453	2,419	1,487,872
Thompson	1,006	926,901	13,211	940,112
Tioga	1,125	13,786,405	490,643	14,277,048
Tolna	202	810,961	13,446	824,407
Tower City	252	1,384,349	60,180	1,444,529
Towner	574	4,237,866	250,546	4,488,412
Turtle Lake	580	2,486,667	4,595	2,491,262
Underwood	812	2,124,942	4,565,962	6,690,904
Upham	155	497,273	0	497,273
Valley City	6,826	50,743,626	2,373,650	53,117,276
Velva	1,049	7,416,832	63,295	7,480,127
Wahpeton	8,586	60,622,977	16,092,216	76,715,193
Walcott	189	2,619,550	2,033	2,621,583
Walhalla	1,057	4,841,196	177,218	5,018,414
Washburn	1,389	13,119,395	69,881	13,189,276
Watford City	1,435	16,172,011	450,279	16,622,290
West Fargo	14,940	140,730,070	8,436,884	149,166,954
Westhope	533	2,476,426	50,816	2,527,242
Wildrose	129	817,940	1,789	819,729
Williston	12,512	165,965,487	3,981,694	169,947,181
Willow City	221	887,117	4,337	891,454
Willton	807	1,870,530	11,224	1,881,754
Wimbledon	237	3,720,704	13,518	3,734,222
Wing	124	418,355	33	418,388
Wishek	1,122	12,005,466	103,811	12,109,277
Wyndmere	533	2,776,791	250,490	3,027,281
Zap	231	209,231	7,805	217,036
Zeeland	141	458,688	8,358	467,046
Subtotal 200 Cities	456,275	\$5,252,234,255	\$322,165,937	\$5,574,400,192
Remaining City Data	185,925	<u>64,972,967</u>	<u>4,235,360</u>	<u>69,208,327</u>
Total In-State	642,200	\$5,317,207,222	\$326,401,297	\$5,643,608,519
Consolidated		\$245,554,290	\$97,324,664	\$342,878,954
Out-Of-State		<u>\$734,573,149</u>	<u>\$105,327,050</u>	<u>\$839,900,199</u>
Grand Total In- and Out-Of-State		\$6,297,334,661	\$529,053,011	\$6,826,387,672

TABLE 5

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 1999 and 2000**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 1999	CALENDAR YEAR 2000	PERCENT CHANGE	CALENDAR YEAR 1999	CALENDAR YEAR 2000	PERCENT CHANGE
Abercrombie	\$2,725,319	\$2,533,722	-7.03%	\$2,728,495	\$2,533,814	-7.14%
Adams	662,611	665,416	0.42%	680,246	692,422	1.79%
Alexander	730,833	657,890	-9.98%	735,872	663,336	-9.86%
Anamoose	1,824,581	1,661,690	-8.93%	1,865,591	1,678,225	-10.04%
Aneta	1,007,400	1,024,657	1.71%	1,007,621	1,056,369	4.84%
Arthur	1,717,953	2,206,795	28.45%	1,870,744	2,439,744	30.42%
Ashley	5,917,575	6,037,212	2.02%	5,931,963	6,050,112	1.99%
Beach	13,696,053	15,737,034	14.90%	13,821,455	15,948,686	15.39%
Belfield	6,237,762	8,622,339	38.23%	6,540,279	8,913,836	36.29%
Berthold	1,766,168	1,681,237	-4.81%	2,845,184	2,287,193	-19.61%
Beulah	24,083,902	21,918,264	-8.99%	24,999,673	22,909,555	-8.36%
Binford	813,126	923,063	13.52%	815,205	928,919	13.95%
Bisbee	462,107	435,513	-5.75%	462,343	437,164	-5.45%
Bismarck	759,682,395	789,873,375	3.97%	802,905,471	830,914,848	3.49%
Bottineau	27,709,725	28,086,863	1.36%	27,994,218	28,393,437	1.43%
Bowbells	1,346,995	1,355,920	0.66%	1,355,109	1,359,432	0.32%
Bowdon	226,501	214,189	-5.44%	230,586	215,331	-6.62%
Bowman	17,307,361	17,663,298	2.06%	17,795,969	18,311,024	2.89%
Buffalo	743,251	675,268	-9.15%	743,251	675,268	-9.15%
Burlington	2,172,636	2,253,825	3.74%	2,180,784	2,260,283	3.65%
Buxton	1,190,019	1,057,497	-11.14%	1,202,551	1,062,908	-11.61%
Cando	6,844,783	6,591,777	-3.70%	7,412,805	7,270,871	-1.91%
Carpio	348,134	345,867	-0.65%	362,856	350,871	-3.30%
Carrington	29,862,691	30,045,889	0.61%	31,494,437	31,495,594	0.00%
Carson	1,124,520	1,115,289	-0.82%	1,134,101	1,123,311	-0.95%
Cassellton	11,037,944	14,955,475	35.49%	11,383,849	15,331,328	34.68%
Cavalier	23,196,950	23,870,571	2.90%	29,728,906	29,448,641	-0.94%
Center	1,878,336	1,946,482	3.63%	1,884,986	1,954,510	3.69%
Cogswell	88,068	26,306	-70.13%	88,396	26,631	-69.87%
Columbus	284,785	317,541	11.50%	284,834	319,622	12.21%
Cooperstown	11,668,014	12,329,267	5.67%	11,890,942	12,585,531	5.84%
Crosby	6,195,322	6,374,163	2.89%	6,251,260	6,437,772	2.98%
Crystal	345,192	319,468	-7.45%	350,884	321,771	-8.30%
Davenport	67,311	97,353	44.63%	67,311	113,074	67.99%
Des Lacs	110,810	78,740	-28.94%	110,810	81,132	-26.78%
Devils Lake	112,688,000	115,938,456	2.88%	114,155,593	117,323,650	2.78%
Dickinson	194,781,570	199,282,570	2.31%	201,925,856	206,967,148	2.50%
Drake	996,818	913,887	-8.32%	1,011,918	926,264	-8.46%
Drayton	6,176,189	5,914,091	-4.24%	6,304,544	6,063,220	-3.83%
Dunseith	3,905,401	3,708,509	-5.04%	3,912,576	3,716,017	-5.02%
Edgeley	9,395,061	10,356,474	10.23%	9,457,028	10,466,340	10.67%
Edinburg	1,880,547	1,711,018	-9.01%	1,899,236	1,721,285	-9.37%
Edmore	499,762	511,997	2.45%	499,991	512,247	2.45%
Elgin	5,441,298	5,843,955	7.40%	5,521,348	5,908,785	7.02%
Ellendale	6,536,225	5,268,865	-19.39%	6,975,095	5,636,191	-19.20%
Emerado	3,644,808	3,584,464	-1.66%	3,832,449	3,874,369	1.09%
Enderlin	2,886,867	3,041,408	5.35%	2,981,300	3,123,488	4.77%
Esmond	406,613	315,921	-22.30%	406,613	315,921	-22.30%
Fairmount	1,264,260	1,561,639	23.52%	1,474,437	1,690,862	14.68%
Fargo	1,406,758,183	1,406,211,928	-0.04%	1,540,253,558	1,531,075,477	-0.60%
Fessenden	4,846,214	5,123,532	5.72%	4,919,359	5,180,163	5.30%
Finley	3,209,623	3,286,598	2.40%	3,350,288	3,511,312	4.81%
Flasher	1,228,461	1,081,804	-11.94%	1,235,367	1,088,560	-11.88%
Fordville	609,618	578,284	-5.14%	613,111	580,868	-5.26%
Forman	2,912,657	2,674,021	-8.19%	2,941,595	2,706,123	-8.00%
Gackle	1,044,196	983,718	-5.79%	1,054,907	993,219	-5.85%
Galesburg	3,005,359	4,227,134	40.65%	3,032,366	4,271,758	40.87%
Garrison	9,278,044	9,161,908	-1.25%	9,663,970	9,615,649	-0.50%
Gilby	659,350	714,860	8.42%	664,069	719,129	8.29%
Gladstone	200,001	130,640	-34.68%	234,433	174,823	-25.43%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 1999 and 2000**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 1999	CALENDAR YEAR 2000	PERCENT CHANGE	CALENDAR YEAR 1999	CALENDAR YEAR 2000	PERCENT CHANGE
Glen Ullin	\$4,235,885	\$4,547,512	7.36%	\$4,266,898	\$4,576,585	7.26%
Glenburn	993,867	963,863	-3.02%	1,089,572	987,843	-9.34%
Golden Valley	294,352	277,514	-5.72%	296,084	278,682	-5.88%
Goodrich	312,699	338,118	8.13%	312,799	338,218	8.13%
Grafton	47,450,635	48,917,115	3.09%	48,297,082	49,813,813	3.14%
Grand Forks	649,946,796	644,818,826	-0.79%	692,236,324	688,302,387	-0.57%
Grandin	753,489	793,894	5.36%	765,721	806,943	5.38%
Granville	453,545	422,518	-6.84%	453,545	422,518	-6.84%
Grenora	1,929,071	1,110,833	-42.42%	1,932,765	1,113,895	-42.37%
Gwinner	4,106,430	6,422,186	56.39%	15,353,601	15,558,342	1.33%
Halliday	895,316	863,884	-3.51%	899,919	868,607	-3.48%
Hankinson	4,545,167	4,811,624	5.86%	4,602,373	4,910,799	6.70%
Hannaford	554,509	627,700	13.20%	559,223	628,599	12.41%
Harvey	22,032,315	20,141,519	-8.58%	22,652,440	20,534,369	-9.35%
Harwood	2,999,750	2,912,399	-2.91%	3,016,570	2,959,024	-1.91%
Hatton	2,439,118	2,244,802	-7.97%	2,454,129	2,249,295	-8.35%
Hazleton	2,127,616	2,174,981	2.23%	2,170,109	2,218,927	2.25%
Hazen	13,478,624	11,404,719	-15.39%	13,590,544	11,541,770	-15.07%
Hebron	2,079,977	2,210,213	6.26%	2,219,722	2,407,879	8.48%
Hettinger	11,524,088	11,842,397	2.76%	11,982,539	12,165,059	1.52%
Hillsboro	11,928,302	9,770,264	-18.09%	12,533,829	10,704,726	-14.59%
Hoople	2,310,845	2,646,548	14.53%	2,317,879	2,655,258	14.56%
Hope	1,341,805	1,569,467	16.97%	1,406,767	1,639,789	16.56%
Horace	1,199,752	1,434,460	19.56%	1,269,229	1,482,139	16.77%
Hunter	6,370,813	6,983,250	9.61%	6,437,069	7,049,615	9.52%
Jamestown	159,370,984	156,267,706	-1.95%	166,032,825	163,706,544	-1.40%
Kenmare	12,926,373	14,821,017	14.66%	13,202,198	15,000,934	13.62%
Kensal	266,724	260,543	-2.32%	267,491	260,851	-2.48%
Killdeer	6,443,122	7,871,765	22.17%	6,621,876	8,099,290	22.31%
Kindred	7,935,392	8,876,666	11.86%	8,143,646	9,526,110	16.98%
Kulm	1,991,938	2,067,682	3.80%	2,024,881	2,120,572	4.73%
LaMoure	7,145,870	7,251,716	1.48%	7,245,142	7,326,185	1.12%
Lakota	2,379,650	2,217,162	-6.83%	2,401,220	2,251,376	-6.24%
Langdon	18,477,156	21,338,025	15.48%	18,601,919	21,450,571	15.31%
Lansford	841,131	798,295	-5.09%	874,008	806,913	-7.68%
Larimore	4,631,901	4,604,708	-0.59%	4,692,379	4,612,415	-1.70%
Leeds	1,988,498	2,066,256	3.91%	1,994,131	2,067,478	3.68%
Lehr	206,907	182,140	-11.97%	206,907	182,176	-11.95%
Leonard	894,153	818,959	-8.41%	948,018	824,882	-12.99%
Lidgerwood	5,441,034	5,453,160	0.22%	5,486,531	5,531,784	0.82%
Lignite	1,260,901	1,048,384	-16.85%	1,271,716	1,059,097	-16.72%
Lincoln	877,918	931,233	6.07%	878,966	946,854	7.72%
Linton	7,872,405	7,997,513	1.59%	8,098,794	8,206,243	1.33%
Lisbon	33,518,528	38,626,324	15.24%	33,672,368	38,746,839	15.07%
Litchville	883,240	817,688	-7.42%	902,549	838,622	-7.08%
Maddock	3,266,077	3,669,100	12.34%	3,374,794	3,739,411	10.80%
Mandan	121,100,701	122,969,161	1.54%	126,785,176	128,776,520	1.57%
Manvel	1,563,692	1,361,985	-12.90%	1,648,171	1,383,737	-16.04%
Mapleton	968,500	792,783	-18.14%	1,268,257	1,071,729	-15.50%
Marion	343,793	363,583	5.76%	343,793	363,583	5.76%
Max	573,062	503,884	-12.07%	597,096	504,864	-15.45%
Mayville	15,047,498	15,344,722	1.98%	15,079,697	15,369,741	1.92%
McClusky	1,677,250	1,518,994	-9.44%	1,855,853	1,765,317	-4.88%
McVile	2,092,561	1,689,970	-19.24%	2,105,969	1,700,853	-19.24%
Medina	713,911	581,524	-18.54%	828,873	600,273	-27.58%
Michigan	9,192,553	7,975,100	-13.24%	9,251,581	8,057,157	-12.91%
Milnor	5,237,616	6,008,229	14.71%	5,375,031	6,105,756	13.59%
Minnewaukan	186,085	226,541	21.74%	232,033	229,084	-1.27%
Minot	501,977,128	510,680,973	1.73%	522,670,517	529,579,222	1.32%
Minto	2,255,676	2,345,195	3.97%	2,472,276	2,563,406	3.69%



TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 1999 and 2000**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 1999	CALENDAR YEAR 2000	PERCENT CHANGE	CALENDAR YEAR 1999	CALENDAR YEAR 2000	PERCENT CHANGE
Mohall	\$7,899,562	\$9,170,051	16.08%	\$8,065,779	\$9,366,347	16.12%
Mooreton	811,314	792,731	-2.29%	853,905	835,021	-2.21%
Mott	3,410,885	3,581,661	5.01%	3,500,055	3,673,563	4.96%
Munich	880,631	1,016,479	15.43%	886,087	1,019,187	15.02%
Napoleon	5,594,008	7,135,366	27.55%	5,618,453	7,143,777	27.15%
Neché	892,422	1,242,675	39.25%	1,141,994	1,313,403	15.01%
New England	2,505,853	2,494,922	-0.44%	2,632,153	2,543,620	-3.36%
New Leipzig	1,399,741	1,396,243	-0.25%	1,460,906	1,420,384	-2.77%
New Rockford	6,024,015	6,696,705	11.17%	6,079,621	6,746,614	10.97%
New Salem	5,312,631	5,108,938	-3.83%	5,444,679	5,242,970	-3.70%
New Town	3,703,663	3,545,358	-4.27%	3,994,843	3,767,713	-5.69%
Noonan	530,248	513,765	-3.11%	532,703	808,891	51.85%
Northwood	13,633,215	14,532,423	6.60%	13,777,327	14,702,528	6.72%
Oakes	14,838,186	14,782,817	-0.37%	15,160,476	15,083,562	-0.51%
Osnabrock	264,685	375,521	41.87%	272,312	394,762	44.97%
Page	1,681,251	1,743,917	3.73%	1,693,737	1,755,155	3.63%
Park River	9,286,868	9,931,561	6.94%	9,756,297	10,266,679	5.23%
Parshall	1,864,351	1,859,389	-0.27%	1,865,634	1,860,615	-0.27%
Pembina	4,927,613	4,710,309	-4.41%	5,242,252	5,003,165	-4.56%
Petersburg	361,837	275,692	-23.81%	363,360	280,459	-22.82%
Pick City	764,566	801,689	4.86%	764,566	801,689	4.86%
Plaza	618,159	718,234	16.19%	621,136	720,732	16.03%
Portal	775,608	685,213	-11.65%	775,608	686,807	-11.45%
Portland	1,248,011	1,138,432	-8.78%	1,479,594	1,364,098	-7.81%
Powers Lake	2,471,026	2,512,214	1.67%	2,512,096	2,535,585	0.94%
Ray	2,485,340	2,514,498	1.17%	2,531,803	2,629,376	3.85%
Reeder	578,775	615,153	6.29%	590,718	624,696	5.75%
Regent	1,084,028	1,154,566	6.51%	1,118,712	1,169,734	4.56%
Reynolds	1,257,938	948,543	-24.60%	1,258,292	948,723	-24.60%
Rhame	742,623	747,557	0.66%	745,658	750,780	0.69%
Richardton	5,051,203	2,078,073	-58.86%	5,141,659	2,132,406	-58.53%
Riverdale	935,518	676,322	-27.71%	936,561	676,737	-27.74%
Rock Lake	587,685	590,932	0.55%	607,026	606,651	-0.06%
Rollette	3,011,431	3,028,862	0.58%	3,112,778	3,071,131	-1.34%
Rolla	16,020,307	16,204,292	1.15%	16,124,108	16,311,664	1.16%
Rugby	27,717,032	29,365,777	5.95%	28,128,309	30,198,029	7.36%
Rutland	821,089	685,978	-16.46%	839,005	710,191	-15.35%
Sawyer	1,431,622	1,510,281	5.49%	1,458,667	1,525,895	4.61%
Scranton	1,535,818	1,765,643	14.96%	2,059,817	2,184,447	6.05%
Selfridge	190,182	225,521	18.58%	190,182	225,521	18.58%
Sherwood	1,572,732	1,640,593	4.31%	1,577,151	1,641,107	4.06%
Sheyenne	796,976	915,921	14.92%	798,259	916,033	14.75%
South Heart	1,103,197	1,091,739	-1.04%	1,176,613	1,137,564	-3.32%
St. John	1,086,356	1,017,923	-6.30%	1,086,491	1,018,302	-6.28%
St. Thomas	737,040	684,919	-7.07%	737,545	685,072	-7.11%
Stanley	12,399,186	13,182,108	6.31%	12,470,215	13,279,781	6.49%
Stanton	540,839	495,759	-8.34%	541,392	497,697	-8.07%
Starkweather	162,425	112,515	-30.73%	162,425	112,515	-30.73%
Steele	7,836,480	8,097,048	3.33%	7,928,639	8,309,552	4.80%
Strasburg	3,400,758	3,072,762	-9.64%	3,416,132	3,090,851	-9.52%
Surrey	603,369	687,154	13.89%	797,635	826,401	3.61%
Sykeston	425,748	321,075	-24.59%	430,067	321,585	-25.22%
Tappen	1,498,668	1,485,453	-0.88%	1,501,503	1,487,872	-0.91%
Thompson	758,718	926,901	22.17%	778,323	940,112	20.79%
Tioga	9,413,786	13,786,405	46.45%	9,985,377	14,277,048	42.98%
Tolna	775,235	810,961	4.61%	795,064	824,407	3.69%
Tower City	1,393,236	1,384,349	-0.64%	1,439,177	1,444,529	0.37%
Towner	4,487,255	4,237,866	-5.56%	4,803,021	4,488,412	-6.55%
Turtle Lake	2,067,748	2,486,667	20.26%	2,074,599	2,491,262	20.08%
Underwood	2,473,433	2,124,942	-14.09%	5,420,252	6,690,904	23.44%

TABLE 5 (continued)

**Comparison of Taxable Sales & Taxable Sales and Purchases  
200 Largest Cities, Calendar Years 1999 and 2000**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	CALENDAR YEAR 1999	CALENDAR YEAR 2000	PERCENT CHANGE	CALENDAR YEAR 1999	CALENDAR YEAR 2000	PERCENT CHANGE
Upham	\$405,431	\$497,273	22.65%	\$405,761	\$497,273	22.55%
Valley City	53,440,683	50,743,626	-5.05%	55,871,409	53,117,276	-4.93%
Velva	5,723,233	7,416,832	29.59%	5,765,146	7,480,127	29.75%
Wahpeton	60,634,021	60,622,977	-0.02%	81,476,743	76,715,193	-5.84%
Walcott	2,196,676	2,619,550	19.25%	2,198,496	2,621,583	19.24%
Walhalla	5,194,912	4,841,196	-6.81%	5,406,992	5,018,414	-7.19%
Washburn	10,437,738	13,119,395	25.69%	10,526,900	13,189,276	25.29%
Watford City	14,752,985	16,172,011	9.62%	14,960,434	16,622,290	11.11%
West Fargo	137,126,336	140,730,070	2.63%	146,974,162	149,166,954	1.49%
Westhope	2,373,709	2,476,426	4.33%	2,410,174	2,527,242	4.86%
Wildrose	566,099	817,940	44.49%	566,766	819,729	44.63%
Williston	137,448,815	165,965,487	20.75%	140,561,803	169,947,181	20.91%
Willow City	952,840	887,117	-6.90%	958,360	891,454	-6.98%
Wilton	1,778,989	1,870,530	5.15%	1,786,009	1,881,754	5.36%
Wimbledon	2,540,054	3,720,704	46.48%	2,550,250	3,734,222	46.43%
Wing	454,389	418,355	-7.93%	467,536	418,388	-10.51%
Wishek	9,962,421	12,005,466	20.51%	10,023,879	12,109,277	20.80%
Wyndmere	2,832,266	2,776,791	-1.96%	3,053,973	3,027,281	-0.87%
Zap	215,096	209,231	-2.73%	243,214	217,036	-10.76%
Zeeland	499,873	458,688	-8.24%	500,805	467,046	-6.74%
Subtotal 200 Cities	\$5,145,407,643	\$5,252,233,256	2.08%	\$5,484,020,968	\$5,574,400,212	1.65%
Remaining City Data	\$62,999,989	\$64,973,966	3.13%	\$66,857,081	\$69,208,307	3.52%
Total In-State	\$5,208,407,632	\$5,317,207,222	2.09%	\$5,550,878,049	\$5,643,608,519	1.67%
Consolidated and Out-Of-State	\$909,929,199	\$980,127,439	7.71%	\$1,318,989,952	\$1,182,779,153	-10.33%
Grand Total In- and Out-Of-State	\$6,118,336,831	\$6,297,334,661	2.93%	\$6,869,868,001	\$6,826,387,672	-0.63%

TABLE 6

**Sales and Use Tax Collections  
Largest 50 Cities, Calendar Year 2000**

CITIES	TOTAL CALENDAR YEAR 2000 COLLECTIONS
Ashley	\$216,080.10 *
Beach	453,058.88 *
Beulah	1,185,351.06
Bismarck	41,061,654.99 *
Bottineau	1,339,843.49 *
Bowman	798,354.38 *
Cando	313,856.48 *
Carrington	1,363,088.28 *
Casselton	569,571.58 *
Cavalier	1,273,105.23 *
Cooperstown	495,357.22 *
Crosby	309,426.29 *
Devils Lake	5,387,032.90 *
Dickinson	9,955,183.66 *
Ellendale	242,794.11 *
Fargo	74,622,782.05 *
Garrison	409,122.47 *
Grafton	1,957,843.47 *
Grand Forks	33,903,169.91 *
Harvey	862,921.04 *
Hazen	510,449.81 *
Hettinger	542,224.76 *
Hillsboro	429,509.07 *
Jamestown	7,638,037.37 *
Kenmare	534,041.10 *
Langdon	864,339.20 *
Larimore	212,201.40 *
Lincoln	46,787.21
Linton	368,003.36 *
Lisbon	1,353,482.11 *
Mandan	5,966,069.62 *
Mayville	677,615.77 *
Minot	25,182,350.07 *
New Rockford	307,378.74 *
New Town	199,041.24
Northwood	547,107.68
Oakes	718,807.53 *
Park River	445,564.30 *
Rolla	744,042.31 *
Rugby	1,234,959.13 *
Stanley	501,745.68 *
Tioga	733,239.31 *
Valley City	2,513,575.06 *
Wahpeton	3,518,263.05 *
Walhalla	238,025.78 *
Washburn	465,213.39
Watford City	780,613.36 *
West Fargo	7,694,888.67 *
Williston	7,967,466.84 *
Wishek	447,176.65 *
STATE COLLECTIONS	
Subtotal 50 Cities	\$250,101,817.16
Remaining City Data	\$18,433,981.91
Total In-State	\$268,535,799.07
Consolidated	\$14,858,134.74
Out-Of-State	\$46,020,909.24
Total In- and Out-Of-State	\$329,414,843.05
Adjustments and Accounts Receivable	\$5,475,503.45
Grand Total In- and Out-Of-State	\$334,890,346.50
* LOCAL TAXES LEVIED BY CITIES/COUNTIES ARE NOT INCLUDED IN THE ABOVE AMOUNTS	

TABLE 7

**Comparison of Taxable Sales and Purchases  
By Industry, Calendar Years 1999 and 2000**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	CALENDAR YEAR 1999	CALENDAR YEAR 2000	
<b><i>Mining and Oil Extraction</i></b>			
Coal Mining	\$4,279,801	\$6,458,091	50.90%
Oil & Gas Extraction	17,835,880	29,026,937	62.74%
Other Mining	9,049,310	8,267,848	-8.64%
<b>Total</b>	<b>\$31,164,991</b>	<b>\$43,752,876</b>	<b>40.39%</b>
<b><i>Construction</i></b>	<b>\$411,185,288</b>	<b>\$223,613,918</b>	<b>-45.62%</b>
<b><i>Manufacturing</i></b>	<b>\$342,056,964</b>	<b>\$312,269,137</b>	<b>-8.71%</b>
<b><i>Transportation, Communication and Public Utilities</i></b>			
Transportation	\$24,944,264	\$25,279,534	1.34%
Communication	303,507,869	334,967,872	10.37%
Electric, Gas & Sanitary Services	186,079,026	197,365,802	6.07%
<b>Total</b>	<b>\$514,531,159</b>	<b>\$557,613,208</b>	<b>8.37%</b>
<b><i>Wholesale Trade</i></b>			
Farm Machinery & Farm Repair Parts	\$344,502,917	\$397,500,236	15.38%
Remaining Wholesale Trade	984,914,449	997,999,897	1.33%
<b>Total</b>	<b>\$1,329,417,366</b>	<b>\$1,395,500,133</b>	<b>4.97%</b>
<b><i>Retail Trade</i></b>			
Building Materials, Hardware, Glass, Garden Supply & Mobile Home Dealers	\$497,213,107	\$487,244,981	-2.00%
General Merchandise Stores	823,047,092	841,812,992	2.28%
Food Stores	193,136,758	186,649,279	-3.36%
Automotive Dealers & Gas Service Stations	384,940,716	402,335,364	4.52%
Apparel & Accessory Stores	203,517,925	203,172,390	-0.17%
Furniture, Home Furnishings & Equipment Stores	259,950,180	269,119,676	3.53%
Eating & Drinking Places	609,460,602	629,348,545	3.26%
Miscellaneous Retail Stores	546,708,471	542,555,791	-0.76%
<b>Total</b>	<b>\$3,517,974,851</b>	<b>\$3,562,239,018</b>	<b>1.26%</b>
<b><i>Services</i></b>			
Hotels, Motels, Rooming Houses, Camps and Other Lodging Places	\$143,056,247	\$148,802,704	4.02%
Personal Services	40,266,642	40,536,753	0.67%
Business Services	184,435,399	183,722,645	-0.39%
Repair Services	142,316,440	146,195,568	2.73%
Entertainment Services	113,568,283	119,291,947	5.04%
Health Services	34,019,304	30,302,062	-10.93%
Membership Organizations	10,400,288	10,178,468	-2.13%
Miscellaneous Services	9,834,737	7,271,168	-26.07%
<b>Total</b>	<b>\$677,897,340</b>	<b>\$686,301,315</b>	<b>1.24%</b>
<b><i>Miscellaneous</i></b>	<b>\$45,640,042</b>	<b>\$45,098,067</b>	<b>-1.19%</b>
<b>GRAND TOTAL</b>	<b>\$6,869,868,001</b>	<b>\$6,826,387,672</b>	<b>-0.63%</b>

NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.

Consolidated SIC returns, combined returns and in-state and out-of-state returns are included in the above analysis.